

Article - Tax - General

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§13–838.

(a) A person forfeits any interest, right, or title to property that is seized for violation of the alcoholic beverage tax laws if the person:

(1) fails to file a claim for return of the seized property within the time allowed under § 13–837 of this subtitle; or

(2) is adjudged guilty of violating the alcoholic beverage tax laws.

(b) (1) If, within the time allowed to file a claim under § 13–837 of this subtitle, a person who has a lien interest in property seized for violation of the alcoholic beverage tax law files a petition, the circuit court for the county in which property is seized shall proceed in rem to hear and determine the question of forfeiture of the interest by the lien holder.

(2) If the circuit court finds that the lien holder had knowledge of the intended unlawful use of the property, the interest, right, and title of a lien holder shall be forfeited.

(3) Absent a finding under paragraph (2) of this subsection, the Comptroller, in the best interest of the State may:

(i) pay the outstanding indebtedness secured by the lawful lien and keep the property; or

(ii) deliver the property to the lien holder.

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